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PART - II

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GOVERNMENT OF PUDUCHERRY LEGISLATIVE ASSEMBLY SECRETARIAT

No. 7481/2010-LA(Legn.).

Puducherry, the 29th October 2010.

Under rule 140 of Rules of Procedure and Conduct of Business of the Puducherry Legislative Assembly, the following Bills *viz.*,

The Puducherry Value Added Tax (Third Amendment) Bill, 2010 (Bill No. 12 of 2010);

The Puducherry Value Added Tax (Fourth Amendment) Bill, 2010 (Bill No. 13 of 2010);

which were introduced in the Legislative Assembly on October 27, 2010 are published for general information.

THE PUDUCHERRY VALUE ADDED TAX (THIRD AMENDMENT) BILL, 2010

(Bill No. 12 of 2010)

Α

BILL

further to amend the Puducherry Value Added Tax Act, 2007.

BE it enacted by the Legislative Assembly of Puducherry in the Sixty-first Year of the Republic of India as follows:-

Short title and

- 1. (1) This Act may be called the Puducherry commencement. Value Added Tax (Third Amendment) Act, 2010.
 - (2) It shall come into force at once.

Amendment of the First Schedule.

2. In the Puducherry Value Added Tax Act, 2007, in the First Schedule, after serial number 28-A and the entries relating thereto, the following shall be inserted, namely :-

Act No. 9 of 2007.

"28-B. Goods which are sold by Canteen Stores Department to serving Defence Personnel and Ex-servicemen in Puducherry".

STATEMENT OF OBJECTS AND REASONS

After introduction of Value Added Tax, many States have granted exemption/concessions on the sale of goods by Canteen Stores Department to serving Defence Personnel and Ex-servicemen. Hence, exemption from levy on the sale of goods by the Canteen Stores Department in Puducherry has been proposed. For this purpose, the First Schedule of the Puducherry Value Added Tax Act, 2007 has been proposed to be amended.

Accordingly a Bill titled "the Puducherry Value Added Tax (Third Amendment) Bill, 2010" is proposed to be enacted.

The Bill seeks to achieve the above objects.

V. VAITHILINGAM, Chief Minister.

ADMINISTRATOR'S RECOMMENDATION UNDER SUB-SECTION (1) OF SECTION 23 OF THE GOVERNMENT OF UNION TERRITORIES ACT, 1963

[Copy of the Letter No. 05525/PS/CM/2010, dated 26th October, 2010 from the Hon'ble Chief Minister Thiru V. Vaithilingam to the Hon'ble Speaker, Legislative Assembly, Puducherry.]

The Lieutenant-Governor, Puducherry having been informed of the subject matter of the proposed Puducherry Value Added Tax (Third Amendment) Bill, 2010 providing for exemption from the levy of Value Added Tax in the Union Territory, recommends under sub-section (1) of section 23 of the Government of Union Territories Act, 1963 (Central Act 20 of 1963), the introduction in and consideration by the Legislative Assembly of the said Bill.

M. SIVAPRAKASAM,

Secretary,

Legislative Assembly Secretariat.

THE PUDUCHERRY VALUE ADDED TAX (FOURTH AMENDMENT) BILL, 2010

(Bill No. 13 of 2010)

Α

BILL

further to amend the Puducherry Value Added Tax Act, 2007.

BE it enacted by the Legislative Assembly of Puducherry in the Sixty-first Year of the Republic of India as follows:-

Short title and 1. (1) This Act may be called the Puducherry commencement. Value Added Tax (Fourth Amendment) Act, 2010.

(2) It shall come into force at once.

Amendment of the Schedule.

2. In the Puducherry Value Added Tax Act, 2007, in the First Schedule, after serial number 42 and the entries relating thereto, the following shall be inserted, namely:-

Act No. 9 of 2007.

"42-A. Packaged drinking water manufactured within the Union territory of Puducherry".

STATEMENT OF OBJECTS AND REASONS

Packaged drinking water manufactured within the Union territory of Puducherry is proposed to be exempted.

- 2. For this purpose, a Bill titled "The Puducherry Value Added Tax (Fourth Amendment) Bill, 2010" is proposed to be enacted for amending the First Schedule of the Puducherry Value Added Tax Act, 2007.
 - 3. The Bill seeks to achieve the above objects.

V. VAITHILINGAM,

Chief Minister.

ADMINISTRATOR'S RECOMMENDATION UNDER SUB-SECTION (1) OF SECTION 23 OF THE GOVERNMENT OF UNION TERRITORIES ACT, 1963

[Copy of the Letter No. 05554/PS/CM/2010, dated 27th October 2010 from the Hon'ble Chief Minister Thiru V. Vaithilingam to the Hon'ble Speaker, Legislative Assembly, Puducherry.]

The Lieutenant-Governor, Puducherry having been informed of the subject matter of the proposed Puducherry Value Added Tax (Fourth Amendment) Bill, 2010 providing for exemption from the levy of Value Added Tax in the Union Territory, recommends under sub-section (1) of section 23 of the Government of Union Territories Act, 1963 (Central Act 20 of 1963), the introduction in and consideration by the Legislative Assembly of the said Bill.

M. SIVAPRAKASAM,
Secretary,
Legislative Assembly Secretariat.

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